51A301 (12-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPLICATION FOR KENTUCKY ALTERNATIVE FUEL, GASIFICATION, AND RENEWABLE ENERGY FACILITY SALES AND USE TAX REFUND



Type of Facility		Alternative Fuel	Gasification	Renewable Energy		Activation Date	
Name						()	
		Enter Name of Approved Company (please print or type)			Telephone Number (include area code)		
Eligible Project Location							
		Number and Street	City o	City or Town State		ZIP Code	
Mailing Address							
(if different)		Number and Street	City o	City or Town State		ZIP Code	
Contact							
		Contact Person	E-mai	Address		Telephone Number (include area code)	
REFUND R		REQUESTED \$		REFUND	PERIO	OD	
(1)	occurs. In su year. The fit upgrade of	Claims for refunds must be filed annually within 60 days following the end of the calendar year in which the activation date occurs. In subsequent years, the approved company shall file a refund claim within 60 days following the end of each calendar year. The final refund request shall be filed within 60 days from the earlier of the completion of the construction, retrofit or apprade of the eligible project or the five (5) year anniversary of the activation date. (KRS 139.517)					
(2)	A refund ca will be refu	fund can only be requested for Kentucky sales and use tax paid. No refund for sales tax paid to other states or localities be refunded.					
(3) In accordance with KRS 139.770, the amount of refund requested will be reduced by the amount of any tax liability due the Commonwealth of			-				
(4)	Interest shall not be allowed or paid on any refund.						
(5)		opies of the information-sharing agreements with contractors, vendors or other related parties to verify tangible property used in the construction of an approved facility.					
(6)	Attach all expenditure reports (Form 51A302) to the refund application with copies of pertinent invoices (from each vendor).						
(7)	Mail completed application and supporting documentation to the Kentucky Department of Revenue, Division of Sales and Use Tax, P. O. Box 181, Station 67, Frankfort, Kentucky 40602.						
	Any questions can be directed to the Division of Sales and Use Tax at (502) 564-5170.						
and repo purchase	rts), and to the s of building a I am duly autho	best of my knowledge nd construction materia	and belief, the information a ils purchased and used in the	and statements regarding the construction of the project	e refundal contained	accompanying statements or schedules ble credit for sales and use tax paid on I herein are true, complete and correct, is due the Commonwealth of Kentucky	
Signed _				Title			
Date							
		(Print or Type)					